

ABSTRAK

ANALISIS IMPLEMENTASI *GREEN ACCOUNTING* (Studi Kasus Pada PT Pertamina RU IV Cilacap)

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Penelitian ini bertujuan untuk mengetahui apakah perlakuan *green accounting* pada PT Pertamina RU IV Cilacap telah sesuai konsep biaya dan acuan *International Guidance Document-Environmental Management Accounting* dari IFAC.

Penelitian ini merupakan studi kasus. Data diperoleh dengan metode wawancara dan dokumentasi. Metode yang digunakan adalah teknik komparasi data sesuai acuan *International Guidance Document-Environmental Management Accounting* dari IFAC.

Hasil penelitian menunjukkan pengelompokkan biaya lingkungan dan format laporan biaya lingkungan di PT Pertamina RU IV Cilacap berbeda dengan acuan *International Guidance Document-Environmental Management Accounting* dari IFAC.

Kata kunci: *Green Accounting*, Biaya Lingkungan, Laporan Keuangan

ABSTRACT

THE ANALYSIS OF IMPLEMENTATION GREEN ACCOUNTING (Case Study on PT Pertamina RU IV Cilacap)

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The research aims to determine whether green accounting treatment in PT Pertamina RU IV Cilacap is in accordance with cost concept and International Guidance Document-Environmental Management Accounting from IFAC as reference.

This research is a case study. Data was obtained by interviews, and documentation methods. The methods used in this research is by comparison technique based on International Guidance Document-Environmental Management Accounting from IFAC.

The results showed classification of environmental cost and format of environmental cost report in PT Pertamina RU IV Cilacap are different with International Guidance Document-Environmental Management Accounting from IFAC.

Keywords: Green Accounting, Environmental costs, Financial Reports